P 31 E

App'F IX 4

1954-55 (C Y)

File No 39-54-

Previous References
and 82-51-15, 16

Serial No. 8, 9

Later References
CY 39-54-25, 26
RJ A 54 7 CB 55

# GENERAL AND REVENUE SECRETARIAT

Serial Nos 2

Part B for June 1954

SUBJECT

levy of Profession Tax on the Employees of the Hindustan Aircraft Limited, Bangalore District

WD 01425—GPB—25 000—15 9 1952

The Commissioner
Corporation of the City of Bangalore (thro the Mayor)
L 21757 dated 1 6 54
directs to levy the Tax

GPB
23/6

Levy of profession tax on the employees of the M.A.L.

File No "Z" 3121/Rev of 1953-54 | General and Revenue Secretariat

Serial No

2) The levy of profession tax on the M A L employees residing in the city is being opposed by the Factory Management and the Local Sanitary Board on the following two grounds

(a) That the M A F have entered into certain standing financial arrangements with the Local Sanitary Board whereby the Factory Authorities have accepted a liability to make an annual contribution to the extent of Rs 40,000/- in lieu of all taxes on property and personnel of the Factory.

(b) That the Local Sanitary Board has been levying a tax on professions in the area under the Model Bye-laws framed under the Mysore Town Municipalities Act, 1951 and the Corporation has no right to collect any such tax again those who are employed and have their earnings in their jurisdiction

3) The terms and other details of the financial arrangements between the Sanitary Board and the Factory are not known to examine whether

General and Revenue Secretariat

File No 312/1 vol of 1953 Gt.

WD 02201—CPB—10 000—7 1

Serial No

they preclude the Corporation from recovering the taxes under the Corp Act. An agreement cannot also contravene statutory provisions. If, as contended, the financial arrangement referred to renders the property and personnel of the Factory immune to taxes, then the consent of the Corp should have been necessarily obtained thereto. Such a consent does not appear to have been obtained. Further the employment of such are immunity by the Factory personnel would have prevented the Secretary Board also to levy this tax the fact that the Board is levying the tax indicates that the financial arrangement frees the Factory proper of the liability to payment of taxes and not the liability of the individual as his private capacity

4) The second objection does not also stand scrutiny when examined on the reference to the provision of Sub sec (3) of Sec 111 of the Corporation Act which makes the position on this point abundantly clear under this provision the employees of the Factory

NOTE—Contn Sheet

ery of profession tax on the employ-
of the S & L

File No 4 3121/xl of 1953-54 | General and Revenue Secretariat

Serial No

Residency in the Corporation limits are liable to be levied the higher of the amounts of the profession tax as between the Corporation and the Secretary Board. It is seen from the Commissioner's letter that the rate of levy by the Corporation is higher. The Corporation is therefore empowered to collect the difference. The entire collections thereafter of the Corporation and the Board will be pooled and the amount apportioned under the orders of the Govt. Such a course will not affect either the Board the Corporation or the Factory. The employees would also pay only the amount they would have paid to the Corporation, if the Board had not levied the tax. They are also therefore not adversely affected They cannot claim exemption in the city will all its amenities and pay a lower tax levied by the Board fixed with reference to the conditions in the Factory area

5) The Secretaries of the L.B Branch

Levy of profession Tax on the employees of the H A S

[App F 111

General and Revenue Secretariat

File No 3281/ml of 1953-54

WD 02201—GPB—10 000—7 1 53

Serial No

may also be obtained

6) Sales for orders.

Cs 26/8/53.

7) For Remarks A copy of the Byelaws levying profession tax in the Board Area may also be enclosed along with a copy of the agreement said to have been entered into by the Bd in the matter of payment of Rs 10000/ to the Bd by the factory.

9/9/53

Asst Secy

Bd

Sri Ccr

GENERAL & REVENUE SECRETARIAT 3127 15 SEP 1953 LOCAL BOARDS BRANCH

Jwlg

Pr 15/9/53

8) A Copy of the Bye-laws of the H A Sanitary Board is put up With regard to agreement arrived at for the payment of yearly Contribution. The linked file (G No. 295/53) may be perused Flag W

kr 12/9/53

9) Please put up a Copy of the relevant part of the proceedings referred to at Flag W.

Pr 23/9/53

10) If appd, the proceedings of the third meeting of the H A S Bd held on 12-9-1944 will be called for from the pdt. A draft is putup for appl

kr 24/9/53

11) Why? What is the difficulty in doing what is suggested in para 9?

Pr 25/9/53

12) Copy of the proceedings of H A S Bd dated 12-9-44 is put up Flag R

kr 26/9

NOTE—Contn Sheet

Levy of profession tax ~~on~~ on the employees of H A L

File No 3121/me 6 of 195 3127 dB

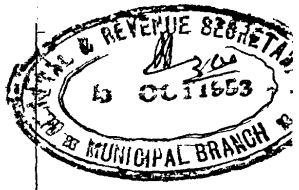
General and Revenue Secretariat

Serial No

13) A Copy of the byelaws is put up as also a Copy of the proceedings of the meeting of the Board at which the proposal not to tap the Aircraft Co in lieu of a lump sum contribution was accepted there does not appear to be any seperate agreement

Re 30/9/53

Asst Secy
Hemil Rd




14) Subs for perusal and orders with Reference to para 7 above

Rec 9/10/53 15) Examine the question with Sec 12/10/53 Refer to the byelaws

16) The printed Copy of the Rules and byelaws printed by the L B Branch does not contain the Rules for the levy of Profession Tax The L B Branch may therefore be requested to print the byelaws for the levy of Profession Tax by the Secretary Boards

Sec 13/10/53 Asst Secy LB

17) 13/10

Sec 13/10

18) Sec 13/10/53

Submd

19) The H A Sanitary Board have not

Serial No

3127/14

framed any bye-laws for the levy of profession tax

2c) As stated by the Presidents of the Sanitary Bd himself (vide para 3 of the letter of the Comr of the corporation) professional tax is levied on the employees of the HA Factory on the 'Model Rules' approved by Govt in Notification No L 12370-71 82-51-16 dated the 6th Feb' 52. The collection leading to the issue of that Notification is placed below for perusal The file may perhaps be returned to the Municipal Br with the above info

10/11/53 (KG) 10/11 2d) Has not the levy of the profession tax been sanctd by Govt? If it has been, is anything said in the order about the bye-laws or Rules which are to apply?

& Subst. Por 11/11/53

2e) It is understood that the levy of profession tax by the HA Sanitary Bd has not been sanctioned by Govt — Ref para 2d supra

10/11/53 KG 14/11 2f) I telephoned to the HAF Sanit Bd Office the Board is not levying profession tax now Por 14/11/53

Asst Secy, Muni Br

2g) The above note of the L B Branch is for perusal If approved the Collector, C C B will be requested to send a copy of Collr of the

NOTE—Contn Sheet

Levy of profession Tax on the employees of A.L.

File No 8 3121/Sl of 1953-54 | General and Revenue Secretariat

Serial No A

Proceedings, Govt of A.P. Secretary Board alleged the Reports & Returns filed that the Board has levied profession Tax for Clerks castes.

Ag 23/11/53 — 25) "A" appln
SNR 23/11
Dan 11

26) Draft Letter to the Comm., C.C.B. is put up for approval

Ag 28/11/53 — 27, Issued
SNR 28/11/53
29/11

To

The Commissioner, C.C.B

No L 113741 dated 11.12.53

Calls for a Copy of the Letter addressed to them by the President of the Secretary Board.

SNR A 12/12/53

25, Draft Memorandum is put up for approval
Ag 17/12

29, Issued
SNR 21/1

R No L 13395 / 21-1-54

68757/2 9

Levy of profession tax on the employees of M/s A L

---

Proceedings

The Commissioner, C C B
Rc. B B.p R 413/63 dt 16/5/64
requests the confirmation called for

20, The Commissioner, C.C B has sent a copy of the Order of the Provident, M A I Sanitary Board as check if has been stated that the Board has been levying Taxes on buildings and profession Tax A Copy of the Bye-laws under which profession Tax is levied by the Board is also sent

The file may now be referred to the L B Branch for further remarks.

Ref para 23 above

31, [illegible]

32, [illegible]

28/1/64

29/1

AIS LB

Subject

33, To an enquiry made over the telephone by the Asst. Secy LB on 14-11-63 (para 23) the Office of the HA Sanitary Bd have replied that the Bd is not levying any professional tax on the employees of the HA Facility but the photostat in the letter addressed to the Comr Bangalore

10

Levy of profession tax by the HA Sanitary Board – apportionments between the Board and B'lore city Corporation

City Corporation on 13-1-53 had replied that the Board was the law on profession tax as per the model bye-laws vide Notification No L 12370/7182-51-H of 6-2-52 (the collection leading to the issue of this notification is placed below) 3127 LD

34, In view of the above contradictory replies, a note dated 28-8-53 from the Sanitary Bd was considered as perhaps necessary to decide whether any profession tax if collected by the Board, is to be apportioned between the Bangalore Sanitary Bd and the B'lore city Corporation and if so on what basis

35, If approved a copy of the Govt's letter now dated 4th Aug 53 may be sent to the pdl, HA Sanitary Board with a request to furnish specific replies on the points raised therein

Submitted for orders

29/1/54 36, The budget of the HA Sanit Bd is next Verify whether there is any income from Profn tax kept up

23/2/54

Submitted

37, The budget-files reported to have been sent to the Govt-t Sect-t on 20-2-54 may be off-hand for scrutiny; if approved the relevant file may be annexed

26/2/54

29/2/54

Mysore Government
Secretariat

Levy of profession tax by the HAL Sanitary Board
Correspondence between the Board and
the Bangalore city corporation [App F III

File No of 195

WD 03547—CPB—40 000—14 8 [illegible]

Serial No

3/27

38) It is seen from verification of the budget of the Board that no income thrown under profession tax

39) Subject refer to para 36 above.

25/3/54 26/3/54 40) As the roll of the staff made in the list of 13/1/53 is correct Dr 27/3/54

41) Draft letter no put up.

29/3/54 29/3/54 42) Issued Dr 30/3/54.

Issued

Letter No LB 15011 of 30/3/54 to the Pdt HAL Sanitary Bd

From

The President HAL Sanitary Bd Bangalore

Letter No HE PR 29/52-53 of 9/4/54 furnishing reply in the matter.

43) The president says that the Board had not levied profession tax on the employees of the Hindustan Aircraft Factory in lieu of the lumpsum contribution grant paid by the Factory each year on account of it and that what was stated in his letter dated the 13th Jan'53 addressed to the Comr B'lore city corporation viz that the Bd had levied profession tax was a mistake

44) The president had also forwarded a copy of his letter No HE PR 29/52-3 of 27/3/53 addressed to the Dy Ly & planning officer furnishing details of the lumpsum

NOTE—Contn Sheet

Levy of profession tax on the employees of the
8875 HA Factory by the Sanitary Board —
File No apportionment between the Board and Bdore city of 195 Mysore Government Secretariat
Corporation Serial No
contributions paid by the factory from the
year 1944-45 in lieu of the taxes on the
employees properties of the Aircraft Factory
45) with the above information
the file may be Sent to the Municipal
Branch with to para 30 above

Dep 1/5/45 Asst Secy Muni Br) for 3/5/45

3127/558

46) If the Sanitary Board is not
levying any profession tax, the
Corporation can levy it in
respect of employees residing
in the said limits under
Sec 111 (1) of the Corporation
Act and the Rules of their
enforcing said provisions at
the expense of the Corporation
if the agreement between the
Board and the factory provides
the Corporation keeping it
the cost to the Corporation
has to be compensated out
of the Compensation payment made
to the Board by the factory
as share of all taxes
47) Sated. for perusal and
orders

Dy 7/5/45
DY 7/5

Levy of Profession Tax on H A L employees

13

Mysore Government
Secretariat

File No 68757 of 1954-53 [App F III 2

| Serial No | |
|---|---|
| 48 | The matter for decision is, whether the Corpn can levy Profession tax on the employees (of the Hindustan Aircraft Limited) who are residing in the limits of the Bdore Corporation. As there is no agreement not to levy Profn tax, the employees of the H A L have to pay this tax, so long as they reside in Corpn limits. The Comr will be requested to recover the Profn tax and the file closed. |
| | (Secy (Local Self Govt)) 7/5 |
| | I agree. |
| 49) | 10/5 |
| | (Minister) 11/5 |
| 50) | 17/5/54 |
| | 18/5 |
| | 19/5 |
| 51 | Draft letter is for approval |
| | 20/5 |
| 52) | Issue |
| | 20/5 |
| | 21/5 |
| | Issue Executive Orders to the Mayor L 2175/CM 39-54-9 dt 1-6-54 Directing to levy Tax on H A L employees |
| | 2/6/54 |

Notes—Contn Sheet

SECRETARIAT 883 8 MAY 1954 LSGD PARLIAMENT

SECRETARIAT 13 MAY LSGD

OFFICE OF THE MINISTER FOR PUBLIC HEALTH LOCAL SELF GOVERNMENT 11 MAY 954 No 760

Long & Robertson Fact on the employees & H.A.L.

File No 6875/ml of 195

Mysore Government
Secretariat

Serial No

The President of the Hindustan Aircraft Limited, Sanitary Board has not furnished the details of the arrangement between the Board and the Hindustan Aircraft Limited, nor has the Board furnished other particulars such as the date of introduction of the levy of the tax in the Hindustan Aircraft Limited, Sanitary Board area, the resolution of the Board sanctioning the levy, the exact amount collected from the Hindustan Aircraft Limited employees residing in the Corporation area upto date commencing from the date of levy of the tax in the Sanitary Board area and information as to whether the Profession Tax is collected as per rates fixed in the model rules issued under the Government Notification dated 6-2-1952 or whether the tax is collected as a lumpsum contribution The levy of the profession tax as contemplated under the Corporation Act was given effect to in the Corporation Area from 1-10-1950 and Profession Tax has to be collected from the Hindustan Aircraft Limited employees residing in the said area from that date Since the President of the Hindustan Aircraft Limited, Sanitary Board has not furnished the above details the amounts due by the Hindustan Aircraft Limited employees residing in the Corporation Area cannot be worked out The President of the Board may therefore be kindly directed to furnish all the particulars necessary for the purpose

Since according to Section 111 (3) of the City of Bangalore Municipal Corporation Act of 1949, the Profession Tax levied and collected both by the Hindustan Aircraft Ltd , Sanitary Board, and the tax to be collected by the Corporation of the City of Bangalore from the employees of the Hindustan Aircraft Limited residing within the Corporation area, have to be apportioned between the two local authorities and the proportion is to be fixed by Government, I request you kindly to obtain the decision of the Government in the matter and communicate the same to this office for taking further action in the matter

Forwarded with compliments

(P Hanumanthiah,)
MAYOR

Yours faithfully,

(K Henjerappa,) 6/8/53
COMMISSIONER

8/6/87

TNL
5/8/53

appointments and that according to these Rules - i e Rule every person who within the municipal limits exercises a Profession or holds an office of appointment or is employed in is subject to taxation It is contended that from the above rules it is clear that the employees of the Hindustan Aircraft Limited who are employed there and earn there are liable for payment of Profession Tax leviable by that Board and that this Corporation have no right and cannot levy any profession tax on the employees of Hindustan Aircraft Limited as they do not hold any office or earn in the Corporation area of the City of Bangalore The Deputy Commissioner, Bangalore District as President of the Sanitary Board, was requested to intimate whether Profession Tax is one of the taxes levied by the Board and if so the rate at which it is levied and to furnish a copy of the model rules issued under Government Notification referred to above for purposes of reference and verification Further with reference to Presidents' contention that this Corporation cannot levy any Profession Tax on the employees of the Hindustan Aircraft Limited as they do not hold any office or earn in the Corporation Area, an extract of Section 111 of the City of Bangalore Municipal Corporation Act 1949 was sent to the President for his information pointing out that as per the said section every person who during any half year holds any appointment, public or private (1) within the City for not less than 60 days in the aggregate or (2) outside the City but who resids in the City for not less than 60 days in the aggregate is liable for payment of Profession Tax to the Corporation and thus making it clear that the Hindustan Aircraft Limited employees residing within the limits of the Corporation of Bangalore are liable to pay profession tax though their place of employment is outside the Corporation limits The President of The Hindustan Aircraft Sanitary Board has replied that the Board has levied taxes on buildings and profession tax and he has forwarded for reference a copy of the model bye-laws issued under Government Notification No L 12370/M/82-51-16 dated 6-2-1952 regarding the levy and collection of Profession tax on arts, professions, trades and callings and on offices and appointments in the Town Municipalities in the State with a schedule appended to the rules specifying the rates at which Profession Tax is payable by a person and the class under which such person is placed

The following are the rates at which and the classes under which the assessment to Profession Tax is made according to the said model bye-laws

| | | | |
|---|---|---|---|
| Class I | - Every person holding any office or appointment public or private or employed in any capacity whose pay or salary amounts to Rs.1000/- a month or upwards | yearly | Rs. 50/- |
| Class II | - -do- Rs.500/- per month or upwards | " | 25/- |
| Class III | - -do- Rs.300/- a month or upwards | " | 12/- |
| Class IV | - -do- Rs.200/- a month or upwards | " | 8/- |

The rates noted above are decided by far lower when compared to the rates at which the profession tax is levied by the Corporation of the City of Bangalore which is as follows

SCHEDULE OF RATES
PROFESSION TAX - HALF YEAR

| Monthly Income | Class | Tax on Profession | Education Cess | Health Cess | Total |
|---|---|---|---|---|---|
| 200- 499 | VII | 6-0-0 | 0-12-0 | 0- 6-0 | 7- 2-0 |
| 500- 749 | VI | 12-0-0 | 1- 8-0 | 0-12-0 | 14- 4-0 |
| 750- 999 | V | 15-0-0 | 1-14-0 | 0-15-0 | 17-13-0 |
| 1000-1999 | IV | 40-0-0 | 5- 0-0 | 2- 8-0 | 47- 8-0 |
| 2000-2999 | III | 60-0-0 | 7- 8-0 | 3-12-0 | 71- 4-0 |
| 3000-4999 | II | 75-0-0 | 9- 6-0 | 4-11-0 | 89- 1-0 |
| 5000 and above | I | 100-0-0 | 12- 8-0 | 6- 4-0 | 118-12-0 |

The President of the Hindustan Aircraft Limited, Sanitary Board has not furnished the details of the arrangement between the Board and the Hindustan Aircraft Limited, nor has the Board furnished other particulars such as the date of introduction of the levy of the tax in the Hindustan Aircraft Limited, Sanitary Board area, the resolution of the Board sanctioning the levy, the exact amount collected from the Hindustan Aircraft Limited employees residing in the Corporation area upto date commencing from the date of levy of the tax in the Sanitary Board area and information as to whether the Profession Tax is collected as per rates fixed in the model rules issued under the Government Notification dated 6-2-1952 or whether the tax is collected as a lumpsum contribution The levy of the profession tax as contemplated under the Corporation Act was given effect to in the Corporation Area from 1-10-1950 and Profession Tax has to be collected from the Hindustan Aircraft Limited employees residing in the said area from that date Since the President of the Hindustan Aircraft Limited, Sanitary Board has not furnished the above details the amounts due by the Hindustan Aircraft Limited employees residing in the Corporation Area cannot be worked out The President of the Board may therefore be kindly directed to furnish all the particulars necessary for the purpose

Since according to Section 111 (3) of the City of Bangalore Municipal Corporation Act of 1949, the Profession Tax levied and collected both by the Hindustan Aircraft Ltd , Sanitary Board, and the tax to be collected by the Corporation of the City of Bangalore from the employees of the Hindustan Aircraft Limited residing within the Corporation area, have to be apportioned between the two local authorities and the proportion is to be fixed by Government, I request you kindly to obtain the decision of the Government in the matter and communicate the same to this office for taking further action in the matter

Forwarded with compliments

P Hanumanthiah

(P Hanumanthiah,)
MAYOR

Yours faithfully,

K Henjerappa 6/8/53

(K Henjerappa,)
COMMISSIONER

8/6/87

TNL
5/8/53

M G S App F G 3

MYSORE GOVERNMENT
SECRETARIAT

~~(Continuation sheet draft form)~~

No. L 11541/11-12-53

To

The Accountant, C C B
(Through Proper)

Subject. Levy of profession tax on the employees of the Hindustan Aeronautics, Ltd. Bldg.

Sir,

With Reference to your letter No A3 Nil GL 42561/53-54 dated 10 8 53 on the subject, I am directed to request you to send for Reference a Copy of letter addressed by the provident

WD 03046—GPB—10 000 —14 S 53

H.A Secretary Board who can
he can be reported under the
Board of Carrying proposals for
the purposes of the Regulations Con-
ferred under the Measure Town
Municipalities Act 1951.

Yours faithfully

28/11

for Clerk 28/11/53 of Secy.

16

# CORPORATION OF THE CITY OF BANGALORE.

6875

No 3/P.R.413/53-54

Enc one copy of the letter and one notification

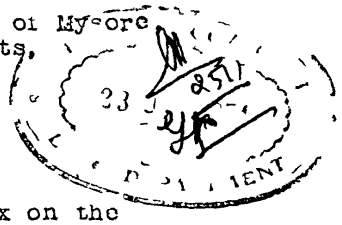
CORPORATION OFFICES,
BANGALORE
Dated 16th January 195 4

FROM

THE COMMISSIONER,
CORPORATION OF THE CITY OF BANGALORE,
BANGALORE

To

The Secretary to the Government of Mysore
L S G & Planning Departments,
B A N G A L O R E



SIR,

Subject - Levy of Profession Tax on the employees of the Hindusthan Air Craft Ltd , Bangalore

- - -

Ref - Correspondence ending with your letter No L 115:1 dated 11-12-1953

In compliance with your letter quoted above, I enclose a copy of the letter No H C A R 29 dated 13-1-1953 from the President, H A Sanitary Board, Hindusthan Air Craft, together with a copy of the notification relating to the model Bye-laws, received thereby

I request that the Government may be pleased to pass early orders in the matter

Yours faithfully,

K HENJERAPPA
COMMISSIONER

SVR/-

19/1

19/1

6 MAS

Letter No H & P R 29/52-53 dated 30/December/1952/13th January 19 from the President, H a Sanitary Board, Bangalore, addressed to the Commissioner, Corporation of the City of Bangalore, Bangalore

---

Re - Levy of profession tax on the employees of Hindusthan Aircra Ltd

Adverting to your letter No A3,M2 8907/52-53 dated 9th December I write to state that the Board has levied taxes on buildings and professional tax A copy of the model Bye-laws issued under Governmen Notification No L 12370/MI 82-51-16 re levy and collection of profess tax is enclosed for favour of your reference as desired

---

" COPY "

N Sivaramappa
FOR COMMISSIONER,
CORPORATION OF BANGALORE

SVR/2

be subject to revisio
Municipal Council

6 Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment

Provided that, no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Municipa Council and no remission or refund shall take effect for any period previo to the day of the delivery of such notice

SCHEDULE I, (See Rule 1)

Rates of tax on arts, professions, trades and callings
Class I.

Every person holding any office or appointment public or private or employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose incomes estimated to amount to one thousand rupees a month or upwards -

Yearly Rs 50 -

(i) Carrying on business as a company,
(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents,

(iii) Bankers, money lenders, money changers, and pawn brokers,

(iv) Editors and proprietors of newspapers,

(v) Brokers and dealers in securities, shares or bills of exchan

NOTIFICATION

L 12310 -- M1 82-51-16, dated Bangalore, 6th February 52.

In exercise of the powers conferred by section 46 (1) (h) read with section 61 (h) (XI) of the Mysore Town Municipalities Act, 1951, (Mysore Act XXII of 1951), His Highness the Maharaja of Mysore is pleased to make the following Model Rules for the levy and collection of a tax on arts, professions, trades and callings and on offices and appointments in the Town Municipalities in the State.-

RULES.

1. Every person who, within the Municipal limits, exercise a profession, art or calling or holds an office or appointment public or -- private -- or is employed in or engages himself in any capacity in or exercises any profession or trade or calling, and every person falling under any of the denominations shown in schedule I appended to these Rule shall pay the tax at the rate specified in the said schedule as payable by persons of the class in which such person will be placed

2 The tax shall be payable in advance in two equal half-yearly instalments in April and October every year (or in one lumpsum if the assessee so desires)

3 No person shall be liable to be taxed under these Rules in respect of any half-year in which he has exercised a profession art, trad or calling or held an office or an appointment for a period of less than sixty days in the aggregate ~~xxxxxx~~ within the Town

4 When a person exercises more than one profession or art or engages in more than one trade or calling whether under the same name or under different names, or holds more than one office or appointment, the tax shall be calculated on his aggregate income from all such sources

5 On or before 1st April and 1st October every year, an assessmen list in the form specified in Schedule II shall be prepared The list wi be ~~xxxxxx~~ subject to revision half-yearly or yearly as may be decided by Municipal Council

6. Any person who has paid the tax for the whole half-year or year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the assessment

Provided that, no such remission shall be granted unless notice in writing of the fact of his giving up the profession, art, trade, or calling or office or appointment has been given to the President, Municip Council and no remission or refund shall take effect for any period previ to the day of the delivery of such notice

SCHEDULE 'I,' (See Rule 1)

Rates of tax on arts, professions, trades and callings
Class I

Every person holding any office or appointment public or private o employed in any capacity, whose pay, salary or pension amounts to one thousand rupees a month or upwards and every person falling under any of the following denominations whose income is estimated to amount to one thousand rupees a month or upwards -

Yearly Rs 50 -

(i) Carrying on business as a company,
(ii) Abkari renters, wholesale and retail traders and manufacturers of every kind, contractors, auctioneers, and commission agents,
(iii) Bankers, money lenders, money changers, and pawn brokers,
(iv) Editors and proprietors of newspapers,
(v) Brokers and dealers in securities, shares or bills of exchange,

(vi) Practising barristers, advocates, High Court Vakils, solicitors, attorneys, pleaders and Law agents

(vii) Practising medical practitioners of all kinds including hakims and vaidyas,

(viii) Dentists and Veterinary surgeons,

(ix) Owners and farmers of markets and toll farmers,

(x) Architects and Civil Engineers,

(xi) Keepers of hotels, lodging houses or boarding houses,

(xii) Owners of mills, warehouses, printing presses, oil presses, cotton presses and other presses, and factories of all kinds

(xiv) Professional artists, photographers, actors, owners or managers of circuses of theatrical companies, musicians and dancers,

(xv) Dealers in animals or vehicles, and owners or keepers of livery stables or hackney carriages,

(xvi) Artizans

Class II.

Every person described in Class I above, whose pay or salary or pensions amounts, or whose income is estimated to amount to five hudred rupees a month or upwards Rs 25/-

CLASS III.

Every person described in Class I whose pay or salary or pension amounts, or whose income is estimated to amount to three hundred rupees a month or upwards Rs.12/-

CLASS IV.

Every person described in Class I, whose pay or salary amounts or whose income is estimated to amount to two hundred rupees a month or upwards Rs 8/-

CLASS V.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to one hundred rupees a month or upwards Rs 4/-

CLASS VI.

Every person described inClass I whose pay or salary amounts or whose income is estimated to amount to fifty rupees a month or upwards Rs.2/-.

CLASS VII.

Every person described in Class I whose pay or salary amounts or whose income is estimated to amount to thirty rupees a month or upwards. Rs 1/-.

Note - The foregoing classification is subject to the following provisos, namely -

Proviso I. -- No owner of a cotton press shall be placed in any class below class II.

Proviso 2 -- No wholesale trader, banker,, barrister, advocate High Court Vakil, Solicitor, attorney, architect, Civil Engineer, Mill-owner or factory owner shall be placed in any class below Class III

20

Proviso 3 -- No abkari renter (other than a mere liquor shop keeper) editor, or proprietor of a newspaper, broker, or other dealer in securities, shares or bills of exchange and no pleader, Medical practitioner (other than a surgeon) shall be placed in any class below Class IV

Proviso 4 --No boatowner, auctioneer, money lender, owner or farmer of a market, toll farmers, keeper of a hotel lodging house or boarding house and no builder surveyor or owners of a warehouse or press (other than a cotton press or oil press) shall be placed in any class below Class V

SCHEDULE II.

Professeion Tax assessment

(RULE 5)

Town Municipality

Division No ..

| No | Name of party | Assessment in previous year | | Occupation or address | Monthly or annual income or other basis of assessment | Proposed assessment | | |
|---|---|---|---|---|---|---|---|---|
| | | No. | Amount Rs. | | | Class | Amount. Rs | Number |

By Order of His Highness the Maharaja,

K. BALASUBRAMANYA,
Secretary to Government,
Local Self-Government Department.

"TRUE COPY"

W. Sivaramayya
FOR COMMISSIONER,
CORPORATION OF BANGALORE.

SVR/2

Appendix F G—1]

SUBJECT Levy of profession tax on the employees of the Hindustan Aircraft Co Ltd B'lore

Section

File No

Serial No

*Diary No of letter replied to*

No HD 1511 D 37/3/54

To The Pdt HAF Sanitary Bd B'lore

Mysore Government Secretariat

( )

*the* *195*

Sir,

I am directed to invite your reference to your letter No HCP.R.29/52-53 dt 30-12-52 / 13-1-53 addressed to the Comr B'lore city corporation on the above subject and to request you to furnish us whether what you have stated in that letter viz that the Board has levied profession tax on the employees of the Aircraft is correct. An early reply is requested

Date of issue

Signed by

List of enclosures

Copied by

Examined by

Yours faithfully

for 30/3/54

Asst Secy to Govt

29/3/54

WD 03545—GPB—40 000—25 6 53

Appendix F G—1]

SUBJECT Levy of profession tax on the employees of the Hindustan Aircraft Co Ltd B'lore

Section

File No

Serial No

Diary No of letter replied to

No HD 1511 D 37/3/54

To The Pdt HAF Sanitary Bd

B'lore

Mysore Government Secretariat

( )

the 195

Sir,

I am directed to invite your reference to your letter No HC.P R.29/52-53 dt 30-12-52 / 13-1-53 addressed to the Comr B'lore city corporation on the above subject and to enquire whether what is stated in that letter viz that the Board has levied profession tax on the employees of the Aircraft is correct.

Date of issue

Signed by

30/3

List of enclosures —

Copied by

Examined by

An early reply is requested

Yours faithfully,

for 30/3/54

Asst Secy to Govt

29/3/54

WD 03545—GPB—40 000—25 6 53

**GOVERNMENT OF MYSORE** 23

H C P R 29 52-53 Encls 1

OFFICE OF THE PRESIDENT, HINDUSTAN AIRCRAFT SANITARY BOARD, H.A.P.O., B.lore, Date April 19th, 1954.

To

THE SECRETARY TO GOVERNMENT OF MYSORE,
LOCAL BOARDS BRANCH, BANGALORE.

Sir

SUBJECT Levy of profession tax on the employees of the Hindustan Aircraft Ltd., Bangalore.

REFERENCE Your letter No L.B. 15011 dated - 30-3-1954.

---

With reference to the above, I write to invite your attention to this office letter No. H C.P R 29/52-53 dated 27th March 1953(Copy enclosed) and to state that the Sanitary Board has not been levying any profession tax on the employees of the HAL Factory. Under a financial agreement, the factory has been paying an annual lumpsum contribution in lieu of taxes payable by the Factory. Further, I write to state that no bye-laws are framed by the Board for the levy of profession tax. There is a mistake in the statement made in the letter to the Commissioner

Yours faithfully,

(T RANGAMALLIAH)
PRESIDENT
H A SANITARY BOARD

authorities seem to have not paid the contribution. — fact that Bangalore City Corporation has proposed to levy professio tax on the employees of H A L residing in the Corporation limits

P T O.

No H.C PR 29/52-3. Office of the President, Hindustan Aircraft Sanitary Board, Hindustan Aircraft, Dated 27th March 1953.

To

The Secretary to Government of Mysore,
Local Self-Government & Planning Departments.
BANGALORE

Sir,

Re Annual contribution of Rs. 40,000/- due to H.A. Sanitary Board for the year 52-53 by the H.A L.

---

I write to state that after the constitution of the H A Sanitary board on 19-1-1944, the question of levying the taxes on the properties of H.A L arose as per rules and bye-laws framed and sanctioned. Finally an arrangement was arrived at between the H A L. and the Sanitary Board and was approved by the Board on - 12-9-1944 (copy enclosed) According to this financial arrangements, the H.A L have paid contribution as noted in the margin

| Contribution paid by H.A L | Rs. |
|---|---|
| 44-45. | 25,000/- |
| 45-46. | 25,000/- |
| 46-47. | 10,000/- |
| 47-48. | 10,000/- |
| 48-49 | 25,000/- |
| 49-50 | 25,000/- |
| 50-51 | 30,000/- |
| 51-52 | 35,000/- |

The committee constituted by Government to examine the constitution and working of the K.G F. and H A - Sanitary Boards, in their report to - Government, have recommended that a - progressive annual contribution going up to Rs 40,000/- has to be paid which was agreed to by the then - General Manager who was also a member of the committee According to this, the H.A.L has paid the annual contribution of Rs 30,000/- in the year 1950-51, Rs 35,000/- in the year 1951-52 and the contribution of Rs 40,000/- for the current year 1952-53 is outstanding - payment Inspite of four letters requesting payment of this contribution, H A L has not complied with the request in accordance with the arrangement This amount was included in the Budget under recei head.

The year 1952-53 is coming to a close and the financial posit of the Board for 1952-53 has become very difficult due to non-payme of the contribution by the management. The Hindustan Aircraft Ltd , authorities seem to have not paid the contribution on account of the fact that Bangalore City Corporation has proposed to levy professi tax on the employees of H.A L residing in the Corporation limits

25

which perhaps was not levied before. A copy of the letter of t General Manager, H.A L. and my reply to him are enclosed herei kind perusal. The levy of professional taxes by the Corporation the employees of the factory cannot have anything to do with the of the contribution by the H.A L. which is in lieu of taxes levia the Sanitary Board on the property of H.A L. It is quite clear tha corporation-will not waive their right to levy or claim for the pro ssion taxes on the individuals. That is purely a matter between th Corporation and the employees and it is not clear how it can affect payment of contribution by the Hindustan Aircraft Ltd.

In view of the above, I request that the Hindustan Aircraft Ltd authorities may kindly be addressed to pay the contribution of Rs 4000 due to the Board for the year 1952-53 before the close of the offici year so that the Board may discharge its liabilities.

Yours faithfully,

SD T. RANGAMALLIAH
PRESIDENT
H.A. SANITARY BOARD.

"C o p y"

C-S Rebudeg

FOR PRESIDENT
A. SANITARY BOARD

TBS)

Appendix F G—1]

SUBJECT Levy of Professional Tax by the Corporation on the employees of the Hindustan Aircraft Ltd Bgl

Diary No of letter replied to 6875

Mysore Government Secretariat

( )

the 195

Date of issue

Signed by

List of enclosures

Copied by

Examined by

56/m

Section GA

File No 39-54

Serial No 9

No L 2175

To 54/1655

The Commissioner C&R

Bngh the Mayor

Sir

With reference to the Correspondence ending your letter No A3 PR 413/53-54 dated 16-1-1954 soliciting orders ~~as to~~ re the levy of Professional Tax on the employees of the H A L Ltd, I am directed to state that as there is no agreement as to levy Professional Tax on the employees of the H A L

WD 03545—GPB—40 000—25 6 53

they
Lane & Boy thus Fax,
so long as they reside
in Corporation limits.
Necessary action
may therefore be taken
to levy the Fax as per
Rules

Sy/L

Lee 2/1/55

for Secretary

Memo no: L 2176-80 A/1654

Copy Shri Ceeri ddg.

1) ce D C Bengalee, Assistant to D of Sanitary Board
2) ce Upon the letter no HC PR/29/52 S3 dt 4-4-84
3) ce
6) L B. Branch — for information
4) C Cantonment ETD
5) a Roster ceb

Asst Secretary

1/1/29/5/54

28

GOVERNMENT OF MYSORE

No 2175/CoA 89-54-9

Mysore Government Secretariat,
Municipal Branch,
Dated Bangalore, 16th 1954

FROM

The Secretary to the Government of Mysore,
L.S.G. & Planning Departments

To

The Commissioner,
Corporation of the City of Bangalore,
(through the Mayor)

Sir,

Subject:- Levy of Profession Tax by the Corporation on the Employees of the Hindustan Aircraft Ltd., Bangalore.

With reference to the correspondence ending with your letter No. A3.P.T.413/53-54 dated the 16th January 1954 soliciting orders regarding the levy of Profession Tax on the employees of the Hindustan Aircraft Ltd., I am directed to state that as there is no agreement not to levy Profession Tax on the employees of the Hindustan Aircraft Ltd., they have to pay this tax, so long as they reside in Corporation limits.

2. Necessary action may, therefore, be taken to levy the tax as per rules.

Yours faithfully,

(Sd.) (V. Hanumanthappa)
for Secretary to Government,
L.S.G. & Planning Departments.

Memo No.L. 2176-80 / dated 16 5K

Copy of the above is forwarded to :-

(1) The Commissioner for Local Self-Government in Mysore,
(2) " Deputy Commissioner, Bangalore District,
(3) " Controller, State Accounts Department,
(4) " President, Hindustan Aircraft Ltd., Sanitary Board, Bangalore, with reference to the letter No.H.C.P.H.29/54-55 dated 19-4-1954.
(5) " Auditor, Corporation of the City of Bangalore,

31/5

(V. Hanumanthappa)
for Secretary to Government,
L.S.G. & Planning Departments.

LSG.10.28/5.

N-13
C-28